

Please read through the brief descriptions of the various Nebraska motor fuel programs that may affect your business. More detailed information on each program may be obtained by requesting that program's specific information guide.

NEBRASKA MOTOR FUELS LICENSES

Every person owning or possessing motor fuel in Nebraska for distribution, sale, or delivery in Nebraska must have a license from the Motor Fuels Division before conducting business.

TYPES OF LICENSES:

Motor Vehicle Fuels includes gasoline, gasohol, ethanol, and natural gasoline.

Aircraft Fuels includes aviation gasoline or jet fuel.

Diesel Fuels includes diesel blends, such as kerosene and biodiesel.

The following persons are required to have a license before purchasing, importing, or exporting fuel in Nebraska:

Supplier. Any person who owns fuel in a Nebraska pipeline terminal facility.

Distributor. Any person who purchases fuel from a supplier at a pipeline terminal facility.

Importer. Any person who owns fuel at the time it is imported into Nebraska via truck or railcar (must also have a Petroleum Release Remedial Action Fee license).

Exporter. Any person who obtains fuel from a Nebraska pipeline terminal or other bulk storage facility **exclusively** for use or resale in another state.

Wholesaler. Any person who purchases tax-free fuel from a licensed distributor or importer for resale purposes. The wholesaler license is optional. To purchase fuel tax free, a license may be held, but the person may choose to purchase fuel tax paid and hold a retailer's license.

Before a license is issued to a supplier, distributor, importer, wholesaler, or exporter, the applicant must provide a surety bond for at least the first year of the license. Attach the Nebraska Motor Fuels Tax Bond, Form 70. Additionally, these types of licenseholders must be prepared to file their first tax return following the department's electronic filing requirements. To learn more about Nebraska's electronic filing requirements, see "Electronic Filing" on our Web site. Additionally, payments are required via electronic funds transfer under certain guidelines.

Liquid Fuel Carrier. Any person who transports liquid motor fuels via a transport vehicle in Nebraska.

Terminal Operator. Any person who owns or operates a pipeline terminal facility in Nebraska.

Petroleum Release Remedial Action Fee. Any person who first sells, offers for sale, or uses petroleum products (includes products such as bulk oil and biodiesel) in Nebraska.

Compressed Fuel Retailer. Any person who sells compressed fuel (e.g. propane and natural gas), and has equipment capable of dispensing compressed fuel into motor vehicles, must obtain a Nebraska Compressed Fuel Retailer License. Only one license will be issued regardless of the number of locations from which compressed fuel is sold.

Compressed fuel retailer licensees must maintain a surety bond for the first year of the new license. A completed Nebraska Motor Fuels Tax Bond, Form 70, must be mailed with this application.

Motor Fuel Retailer. All owner/operators of locations where retail sales of motor fuels are made to end users must obtain a Nebraska Retailer License for each location. If there is more than one location, **all** locations must be indicated on the application.

Tank wagon operators conducting retail sales of motor vehicle, aircraft, or diesel fuel without a permanent retail location or a motor vehicle, aircraft, or diesel fuel tax license must be licensed as a motor fuel retailer.

To only license **additional retail locations**, complete blocks 1 through 4, and 21 on the application. Please include any other information that has changed.

Retailers of tax-paid gasoline, diesel, and aircraft fuels must be licensed, but do not file monthly reports. Records are subject to review or audit. Please refer to the Retailer Information Guide for details.

Licenses may be refused to any person:

- ✓ Who previously had a motor fuels permit or license suspended or canceled for cause in any state;
- ✓ Who is a subterfuge for the real party in interest whose permit or license has been suspended or canceled for cause;
- ✓ Who has as a partner, limited liability company member, or shareholder, with a ten percent or larger ownership interest, any person who is unable to obtain a license or permit in his or her own name;
- ✓ Who is not in compliance with requirements of the State Fire Marshal regarding underground storage tanks;
- ✓ Who is not in compliance with the Department of Agriculture regarding weights and measures;
- ✓ Who has been convicted of a felony in the last ten years; or
- ✓ Upon other such sufficient cause being shown.

Before a license is refused, the applicant will be granted a hearing.

For Nebraska Motor Fuels Tax Assistance:

Nebraska State Office Building
301 Centennial Mall South, P.O. Box 98904
Lincoln, NE 68509-8904

Telephone toll free 1-800-554-FUEL (1-800-554-3835) Lincoln residents call 471-5730

*For TT (Text Telephone) dial 1-800-382-9309

Motor Fuels Web site address: <http://www.revenue.state.ne.us/fuels>

For Assistance With Other Nebraska Tax Programs:

Telephone 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729

*Telecommunication Device for the Deaf (TDD) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.



Nebraska Motor Fuels License Application

FORM
20MF

- Complete both sides of application
- Please print clearly

PLEASE DO NOT WRITE IN THIS SPACE

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

Effective Date of License

1 Do you hold or have you previously held a Nebraska Identification Number?

☐ YES ☐ NO If Yes, provide number: _____

4 LEGAL NAME & LOCATION ADDRESS OF BUSINESS

Legal Name

Name Doing Business As (dba)

Name of Division, Name of Building, Suite Number, etc.

Street Address

City

State

Zip Code

2 Federal Employer I.D. or Social Security Number

3 County

5 NAME & MAILING ADDRESS OF BUSINESS

Name

Name Doing Business As (dba)

Name of Division, Name of Building, Suite Number, etc.

Address

City

State

Zip Code

6 Are retail sales made at the above location?

☐ YES ☐ NO If Yes, what type of fuel is sold from this retail location? Check all that apply.

☐ Motor Vehicle Fuels ☐ Aircraft Fuels ☐ Diesel Fuel ☐ Compressed Fuel

7 Do you have bulk storage of unblended ethanol (alcohol)?

☐ YES ☐ NO

8 Contact Name and Telephone Number

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9 E-mail Address

10 FAX Number

11 Identify Owner, Partners, Members, or Corporate Officers (One of the individuals listed must sign as Applicant.)

Social Security Number	Name, Address, City, State, Zip Code	Title, If Corporate Officer

12 Check **all** levels of operation for Motor Vehicle Fuels, Aircraft Fuels and Diesel Fuels. The license will be issued to the highest level of operation.

☐ Supplier ☐ Distributor ☐ Importer ☐ Wholesaler ☐ Exporter

13 Check type of license(s) being applied for (if a bond is required, attach Form 70):

☐ **MOTOR VEHICLE FUELS** (includes gasoline, gasohol, ethanol, and natural gasoline) — **\$10 Fee** — Bond Required

☐ **AIRCRAFT FUELS** (includes aviation jet fuel and aviation gasoline) — **\$10 Fee** — Bond Required

☐ **DIESEL FUEL** (includes diesel blended with biodiesel or kerosene) — **\$10 Fee** — Bond Required

☐ **LIQUID FUEL CARRIER LICENSE** — **\$10 Fee** Do you haul motor fuels as a common or contract carrier? ☐ YES ☐ NO

☐ **TERMINAL OPERATOR LICENSE** — **No Fee**

☐ **PETROLEUM RELEASE REMEDIAL ACTION LICENSE** — **No Fee**

☐ **COMPRESSED FUEL RETAILER LICENSE** — **\$10 Fee** — Bond Required. Indicate type of fuel sold:

☐ Propane ☐ Natural Gas ☐ Other _____

☐ **MOTOR FUELS RETAILER LICENSE** — **No Fee** (Separate license required for each retail location). See back to add multiple retail locations

14 Type of Ownership:

(1) ☐ Sole Proprietorship

(4) ☐ Domestic Corporation

(7) ☐ Governmental

(10) ☐ Cooperative

(2) ☐ Partnership

(5) ☐ Foreign Corporation

(8) ☐ Fiduciary

(11) ☐ Limited Liability Company

(3) ☐ Nonprofit Corporation

(6) ☐ Domesticated Corporation

(9) ☐ Nonprofit Organization

15 Will you import fuel into Nebraska from another state? ☐ YES ☐ NO

If Yes, list the state(s), license number(s), and type of fuel. Attach additional schedule, if necessary.

State	License Number	Type of Fuel	State	License Number	Type of Fuel

CONTINUED ON REVERSE SIDE

16 Will you export fuel from Nebraska? ☐ YES ☐ NO

If Yes, list the state(s), license number(s), and type of fuel. Attach additional schedule, if necessary.

State	License Number	Type of Fuel	State	License Number	Type of Fuel

17 Have any licenses or permits issued to you under the motor fuel laws of another state been suspended, cancelled or revoked? ... ☐ YES ☐ NO

If Yes, list the state(s) and license number(s). Attach additional schedule, if necessary.

State	License Number	State	License Number	State	License Number

18 Has any owner, partner, or corporate officer of this business been convicted of a felony in the last ten years? ☐ YES ☐ NO

19 Do you have storage tanks that are required to be registered with the State Fire Marshal? ☐ YES ☐ NO

If Yes, are all storage tanks registered? ☐ YES ☐ NO

20 Do you sell motor fuels or compressed fuel through metered dispensing devices (pumps)? ☐ YES ☐ NO

If Yes, are the dispensing devices registered with the Nebraska Department of Agriculture Weights and Measures Division? ☐ YES ☐ NO

21 MULTIPLE RETAIL LOCATION INFORMATION
• Attach additional page if necessary. Include all fuel types.

What type of fuel is sold from this retail location? Check all that apply.

☐ Motor Vehicle Fuels ☐ Aircraft Fuels ☐ Diesel Fuel ☐ Compressed Fuel

Retail Location Name

Retail Location Street Address

City State Zip Code

What type of fuel is sold from this retail location? Check all that apply.

☐ Motor Vehicle Fuels ☐ Aircraft Fuels ☐ Diesel Fuel ☐ Compressed Fuel

Retail Location Name

Retail Location Street Address

City State Zip Code

What type of fuel is sold from this retail location? Check all that apply.

☐ Motor Vehicle Fuels ☐ Aircraft Fuels ☐ Diesel Fuel ☐ Compressed Fuel

Retail Location Name

Retail Location Street Address

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What type of fuel is sold from this retail location? Check all that apply.

☐ Motor Vehicle Fuels ☐ Aircraft Fuels ☐ Diesel Fuel ☐ Compressed Fuel

Retail Location Name

Retail Location Street Address

City State Zip Code

22 ELECTRONIC DATA INTERCHANGE (EDI)

EDI E-Mail Contact Address (if different from #9)

Pursuant to the provisions of Section 66-718 of the Nebraska Revised Statutes, applicant agrees as follows:

The signature of taxpayer or its authorized agent shall be deemed to appear on such electronically filed reports or returns, as if actually appearing. All reports and returns filed electronically are deemed by taxpayer to be truthful, accurate, and complete statements made under penalty of perjury. Taxpayer's electronically filed reports and returns are in a form and manner compatible with the State of Nebraska, Department of Revenue's equipment, software, facilities, and electronic filing standards. Any electronic filing not in conformity shall be deemed a failure to file such report or return and taxpayer shall be subject to all applicable penalties prescribed by law. Taxpayer is responsible for all costs associated with the transmission of such electronically filed reports and returns. The place of performance pursuant to this application shall be Lincoln, Nebraska.

**sign
here**

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney

Title

Date

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Telephone Number

Mail this application and any fees and bonds to:

MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NEBRASKA 68509-8904